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CENTRE FOR NON PROFIT MANAGEMENT  
SCHOOL OF BUSINESS STUDIES

## FOUNDATIONS IN IRELAND

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*CNM Report 1*

*University of Dublin Trinity College*

## **Foundations in Ireland: Identity, Roles and Relationships**

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## **Chapter 1: Introduction**

### **1.1 Introduction**

Foundations are growing in number across most European states. They are also changing in type and their policy importance is increasingly being recognised. In Ireland, foundations were given some acknowledgement in the White Paper, *Supporting Voluntary Activity*, (Department of Social, Community and Family Affairs 2000), when community foundations were mentioned as important vehicles for funding nonprofit organisations. Yet, we know very little about foundations in this country and we are, in fact, not alone in our lack of knowledge, for it has been recognised that not much is known about foundations in Europe in general. Anheier and Leat (2002) have attributed deficiencies in this area of research to the lack of a common understanding of what a foundation is, the theoretical and empirical challenges posed by foundations and whether and how increasing our knowledge could contribute to policy.

This report, which is part of a wider European study on foundations (Anheier, forthcoming), is an attempt to begin to fill that gap in knowledge. It will start with the observation made by Anheier and Leat (2002) noted above, that we need to discover what the common understanding of foundations is. As we will see, there is a challenge in attempting to find out whether a common understanding of these organisations exists within Ireland. The report will then go on to explore the roles of foundations in Ireland, the relationship between foundations and the state and will finish by raising some issues of importance not only for the foundation field in Ireland, small as it is, but also for philanthropy in general. The report draws on findings from several one-to-one interviews and a seminar held with representatives of foundations in Ireland (see Appendix A Methodology).

### **1.2 What's in a Name – Defining Irish Foundations**

A previous piece on foundations in Ireland (Donoghue 2001) has indicated that the field is small. Yet, a quick glance at the register of companies in Ireland reveals that there are over 200 companies with 'foundation' in their title, or with links to a

foundation. A closer look at this list shows, however, that many of these ‘foundations’ are now dissolved and there are several others which would merit further examination in order to see what kinds of foundations they are. What this foray raises, more importantly, is the question of what we mean by ‘foundation’ in Ireland? Furthermore, what kind of identity do foundations have in Ireland and what is commonly understood by calling an organisation a foundation?

Internationally, work on foundations has defined these organisations as non-membership based, private, self-governing, and nonprofit-distributing serving a public purpose (Anheier and Toepler 1999). Foundations are usually established on the basis of an endowment, commonly from a single source, and with a programme which is managed by its own trustees and directors, generally focused on educational, social, charitable, religious or other common welfare purposes (Renz *et al.* 1997).

To apply such a definition to Ireland’s case is a little problematic. An earlier paper has already suggested that most foundations in Ireland are operating rather than grant making and of the few endowed foundations that are active in Ireland several are based outside of this country (Donoghue 2001). The harnessing of significant private wealth for the public good, which appears to be a feature of foundations in other countries, according to the literature, does not seem to have happened on any great scale in Ireland. Furthermore, it seems that a significant number of operating foundations here are engaged in service delivery and, although perhaps established with endowed funds, appear now to be primarily funded through state grants and public fundraising. These foundations, therefore, would not conform strictly to the definition of philanthropic foundations that are prevalent in the US (Anheier and Toepler, 1999). Indeed, there seems to be little to distinguish these operating foundations from other voluntary nonprofit service-providers. A further few operating foundations act as the ‘development offices’ for their parent nonprofit organisations. In other words, their explicit function is to raise funds to enable service delivery in, or enhance the operations of, their parent organisations.

Foundations are part of the nonprofit or voluntary sector, which has a long-recognised place within Irish social discourse, but has only very recently begun to be measured in a rigorous way (Donoghue, Anheier and Salamon 1999, Salamon, Anheier and

Associates 1998). While we have a large nonprofit sector in Ireland, foundations comprise only a very small part and, furthermore, have not been popularly assumed to be part of its ambit. The lack of knowledge about and the aura of mystique surrounding foundations are aided by a general lack of data in the public arena which, in turn, makes the size of the foundation field, the amount of support it gives and the assets it holds difficult to gauge.

The small size of the foundation field in comparison with the large size of the nonprofit sector in Ireland raises a number of interesting questions. Not only is it worthwhile conjecturing why this is the case but the existence of a large nonprofit sector indicates its ability to survive without the help of a significant foundation sub-sector. It is worthwhile noting, at this point, that some international observers have indicated that a sizeable foundation field is an important support for a substantially-sized nonprofit sector (see Barbetta 1999 for example). In Ireland, however, our nonprofit sector appears to have developed without this kind of help. The landscape is shifting now though, and growing policy interest in foundations, particularly community foundations (Department of Social, Community and Family Affairs 2000), may stem from an awareness that state support of the sector might require partners in the other sectors. There may well be a need, therefore, for a larger foundation sector in Ireland in the future. Coupled with that potential demand, there is also a greater amount of wealth in Ireland, so from the supply side we also have the potential for growth in the number of foundations.

Foundations do not have a distinct identity in Ireland and any research on foundations here needs to be very clear and precise about what kind of organism, exactly, is being studied. Unlike in the US and possibly other European countries endowments do not appear to be a necessary establishment criterion for foundations in Ireland. Indeed, it seems that the definition of foundations as understood by US scholars may not be applied without certain caveats to the Irish situation. The literature, for example, identifies a number of different kinds of foundations *viz.* independent grantmaking, corporate, operating and community foundations (Anheier and Toepler 1999). Independent grantmaking foundations are private operations, usually set up on the basis of an endowment. These have been established by business leaders or philanthropists in order to engage in grant making to nonprofit organisations such as



community groups, schools, or universities. Examples of independent grantmaking foundations would include the Mott Foundation, the Ford Foundation or the Kellogg Foundation. Corporate foundations are organisations established by businesses, usually with an endowment as well, in order to engage in grant-making. An example of a corporate foundation would be the IBM Foundation. Operating foundations, again usually established on the basis of an endowment, principally engage in service provision and are more common in Europe than in the US. Community foundations, which started in the US, are organisations with a community focus and have been established to provide support to a defined community, again usually based on an endowment. Community foundations appear to be the type of foundation that has found approval with several governments and, indeed, the Irish government expressed its support for the concept in the White Paper, *Supporting Voluntary Activity* (Department of Social, Community and Family Affairs 2000).

In the US, independent grantmaking foundations are most numerous, whereas in many European countries, such as France and Italy, operating foundations are more common (Anheier and Toepler 1999). While Ireland may conform to the general European picture superficially, because we have more operating than grant-making foundations, an important distinction needs to be made about Irish foundations, which has arisen in the current research. As conjectured prior to commencing the work from some knowledge of the field, and discussed with respondents in the interviews, several foundations in Ireland are also fundraising bodies. One interesting distinction between foundations in other countries and foundations in Ireland, therefore, is that it appears that Irish organisations are intentionally established and called foundations in order to provide legitimacy for fund raising. As we will see later in the legal section below, this basis for establishment has no footing in legislation or in fiscal regulation but arises from a presumption that the term ‘foundation’ confers credibility.

One example of the use of the term by several foundations in Ireland may serve as an illustration. The Christina Noble Foundation was started in 1979 by a Dublin woman spurred by photographs of children injured by anthrax during the Vietnam War. Based in Vietnam, Christina Noble, who was awarded an OBE in the Queen’s Honours List 2003, said she ‘had a dream’ and wanted to ‘do something for the children in Vietnam’. With no money at the outset, she has raised significant funds

over the years from the Irish public and ‘Irish businessmen, thank God’ to establish a social and medical centre for children, several schools and during the past year built her 67th well (Morning Ireland 25 February 2003). The example of her action indicates the potential of what can be done because, as she says, ‘you can do anything you want if you put your mind to it’. Her organisation, nevertheless, does not conform to what is generally understood as an operating foundation if having an endowment is taken as a criterion of definition. It is not clear if the organisation has any endowed funds but certainly money from fundraising comprises a major proportion of the organisation’s income. Furthermore, and more importantly for the purposes of the research in question, ‘foundation’ as a term appears to be used for fundraising purposes. In other words, this organisation, because it has the word foundation in its title, is signalling to a potential donor population that it is going to engage in fundraising for charitable purposes. Whether or not the organisation started operations with an endowment does not appear to be an important defining criterion, therefore, which is unlike the definition of foundations found in the literature as noted above.

Representatives of another organisation, who participated in the research, provided further confirmation of the benefits of the term ‘foundation’. Their foundation was started in the early 1980s at a time when child abuse was only beginning to be discussed and a broad title was adopted by the organisation in order to raise awareness of the vulnerability of children. The term ‘foundation’ was also used to give some credibility and legitimacy to the organisation so that it could engage in fundraising for its main objectives. Twenty years later, some disquiet has been expressed by representatives of the organisation about the use of the term ‘foundation’ because it is thought that the organisation’s ethos and objectives could now be appropriately signalled without having to resort to using the term ‘foundation’.

Yet another example serves to give some indication of the way in which the name foundation is used in Ireland. The COPE Foundation, based in Cork, is a membership-based organisation providing services to those with mental health problems. Originally established as the Cork Polio and General After-care Association, this organisation, according to its literature, decided to change its name in 1988 to the COPE Foundation. This change was made not because the form of the

organisation had changed but because it was felt that ‘the original title became misleading as time passed and the organisation’s contribution to the field of mental handicap was being obscured by its title’ (COPE Foundation’s website). In other words, it appears that changing the name to the COPE Foundation was regarded as a better reflection of the organisation’s remit because it now operated in the wider field of learning disabilities rather than solely with survivors of childhood polio. The switch from ‘association’ to ‘foundation’ did not connote any significant organisational upheaval or a move towards being constituted as non membership based. On the contrary, the organisation is still membership based but ‘foundation’ confers a legitimacy not conveyed by the term ‘association’.

Another of the organisations participating in the research was established in the 1960s but became known as a foundation in the 1980s. When originally set up this organisation was called a ‘society’ but changed its title to ‘foundation’ in order, as its representative said in interview, ‘to broaden its remit to raise money’. Moreover, the make-up of the organisation did not change significantly in its transition from ‘society’ to ‘foundation’. At the time of the fieldwork it was a membership-based organisation which relied on membership fees although these and corporately-raised donations comprised less of its income than when it used to be a ‘society’ and there was now a greater focus on fundraising events. At all times throughout its history, however, this organisation had been a fundraising body for grant-making purposes.

As a respondent of another foundation said in interview ‘in Ireland, foundations tend to be set up for fundraising purposes and as the fundraising arm of an NGO’ [Director, GMFR3]. The latter situation can occur where an organisation with objectives that would be termed ‘political’ and therefore ineligible for a charity (CHY) number sets up a foundation in order to raise funds for the organisation’s activities. It also occurs where a hospital or university establishes a foundation which serves as a type of development office, fundraising for the university’s activities or a hospital’s equipment.

The issue of the identity of foundations was explored in interviews and in the seminar. Interview respondents and seminar participants agreed that ‘foundation’ in Ireland did not have the same meaning as in the US or in Europe. This led respondents to qualify

their comments about foundations in Ireland by comparing them in particular to the US but also to philanthropic grant-making trusts in Britain. What was beginning to emerge from discussions was an acceptance of the term ‘foundation’ as some kind of organisation based on philanthropic practices. This basis did not imply, however, that foundations were viewed themselves as solely grant-making bodies. A common feature of the foundation field in Ireland, therefore, is the operating foundation which is, in the main, a service providing voluntary organisation called a foundation so that it can engage in fundraising. It seems that drawing on perceptions of the status and function of foundations elsewhere, but principally grant-making organisations in either the US or Britain, the term ‘foundation’ has a currency in Ireland. This currency itself contributes to the legitimacy of the term through a process of usage, affirmation, legitimacy in the eyes of donors and further circulation and use. The currency of the term ‘foundation’ within Ireland, therefore, because of perceptions of the status and function of foundations elsewhere, serves to bolster further its legitimacy. What foundations in Ireland are doing by adopting this term is acknowledging its importance elsewhere and its meaning. Importing the term foundation to Ireland and using it in this way, which may perhaps be peculiar to Ireland, then serves to re-define what these organisations are, or at least, the beginnings of such a discourse. While the general public and, most likely, the voluntary and community sector in general, are not clear about what a foundation actually is or does, the use of the term by organisations signifies a certain branding and comfort zone that, themselves, then contribute to the currency and further use of the term.

This last point is probably important to note in the context of the literature on defining foundations and on the tendency to use a US-centred definition (Anheier and Toepler 1999). For instance, fundraising, as an important part of a foundation’s operations, may not be as rare as might be suggested by the adoption of a US-centric approach. Foundations in Italy, for example, have to actively raise funds because their endowments are generally quite modest (Barbetta 1999). Indeed, in another interesting comparison with Italy, foundations in that country do not appear to differ much from other types of voluntary organisations ‘such as associations or social co-operatives’ (Barbetta 1999:216). Yet, there is one important distinction to be noted with regard to the Irish foundation field because, unlike Italy, Ireland has a large

nonprofit sector. Indeed, Barbetta concludes that the small foundation sector in Italy is not surprising given the ‘relative underdevelopment of the nonprofit sector at large in Italy’ (Barbetta 1999:216). In other words, there is an assumption being made, in part of the literature at least, that foundations are such a significant support to the nonprofit sector that the size of the two sectors go hand in hand. This assumption deserves further exploration in the Irish case and will be taken up below.

Arising from the above discussion, it is possible to suggest that a typology of foundations in Ireland might look like what is described in the following table (which is adapted from the text of Anheier and Toepler 1999: 12-13).

**Table 1: Foundation Types – an Irish Adaptation**

<b>Types</b>	<b>Sources of funding</b>	<b>Irish Adaptation</b>
Grant Making	Individual Corporate Multiple (Community)	Fund raising Endowments
Operating		Fund raising Endowments

It could be argued, therefore, that there are two main kinds of foundations in Ireland, grant-making and operating. Both of these types are resourced by individual, corporate and community finance, raised principally through fundraising and possibly in some cases also through endowment. As will be seen below, this typology itself allows the spawning of several different kinds of foundation which exist in the Irish context.

## Chapter 2: A Profile of Foundations in Ireland

### 2.1 Historical Development

Given the definitional muddle through which an attempt has been made at finding a course, presenting a history of foundations is difficult without making any reference to the wider history of voluntary activity in Ireland, which although long has only begun to be documented fairly recently. Several stages or phases in the historical trajectory of voluntary action in Ireland have been noted (Faughnan and Kelleher 1993, Ruddle and Donoghue 1995, Hayes 1996) but for our purposes here, it is interesting to note that the development of institutionalised voluntary action has been a fairly recent occurrence (National Committee on Volunteering 2002). Prior to the establishment from the mid-1700s of what still remain as some of the major hospitals in Ireland, philanthropic and voluntary action tended to be co-operative and informal. This co-operative and informal side has continued to exist in tandem with the more institutionalised form but has become less usual. It is only in the past decade, however, that questions have started to be asked about ways in which to facilitate the co-operative and informal side of voluntary action, which has come under more pressure from a rapidly-changing socio-economic environment (National Committee on Volunteering 2002).

Seeking evidence of foundation activity in the field of voluntary action does not yield very much that is explicit. While some of the country's oldest hospitals or religious orders may have been established on the basis of an endowment, and, as such, would satisfy the definitional requirements of 'operating foundation', their place would be more popularly assumed, and possibly more properly assumed, to be part of the voluntary sector world rather than as part of a foundation world *per se*. One example of an early 'foundation' is the Iveagh Trust, based on an endowment from the Guinness family, but which is more of an operating foundation rather than a philanthropic grantmaking foundation.

We have to come to far more recent times to see any evidence of the term foundation in that broader voluntary sector universe and, as noted already, such evidence is probably misleading because it does not reveal much about foundations. Be that as it may, foundations are a recent phenomenon in Ireland. The description 'phenomenon'

is used advisedly because, although they are not numerous enough to merit being called a phenomenon, the way in which the term ‘foundation’ is used contributes in some way to their being a phenomenon of sorts! Philanthropic foundations in the US sense of being grant-making enterprises possibly date from the 1960s, an example of which would be family foundations such as the Bewley Foundation. This foundation was established by a merchant family, the Bewleys, well known for their tea and coffee shops in Dublin, and it engaged in small-scale giving. (The Bewleys were also known for being philanthropists, usually attributed to their Quaker backgrounds.) The Bewleys tea and coffee shops were taken over in the mid-1980s by a larger catering company and the foundation, itself, is still small at the time of writing.

In the 1970s, other family foundations were established such as that owned by the O’Reillys, the well-known business people. Although evidence of contributions from foundations like this one can be found, these organisations tend to be associated with the families or the individuals who established them rather than with a foundation field *per se*. It seems, therefore, that although these families have made some impact on the field of giving in Ireland, the impetus to establish other foundations has not been a consequence. Evidence from surveys on individual donations indicates, furthermore, that giving does not happen on a major scale in Ireland (Ruddle and Mulvihill 1999). There are very few large individual givers although recent tax reforms (see below) have been enacted to encourage a greater level of philanthropy (Donoghue and Kenny 2000, Finance Bill 2001). As one respondent said in interview ‘Irish foundations are in the ha’penny place...it’s not like the UK and certainly not like the USA’ [CEO, CF1].

During the 1990s Ireland experienced huge socio-economic changes. From being known as the ‘basket case’ of Europe, the country became one of the most successful economies usually attributed to a number of factors including social partnership, EU funding and a well-educated workforce. In 2003, although there has been a downturn in the economy, we now have far more millionaires than we had in the late 1980s.<sup>1</sup> Yet, we have not seen any significant increase in the number of philanthropic grant-giving endowment-based foundations, although from some anecdotal evidence it

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<sup>1</sup> According to the Irish Times 18 June 2002, there were 15,000 millionaires in Ireland, a figure taken from the 2002 *World Health Report*.

would seem that there are millionaires who are wondering aloud about where to distribute some of their largesse. This would give the semblance of there being at least some increased awareness of philanthropy but that term itself has not entered common parlance. Furthermore, there still does not seem to be a critical mass of knowledge about philanthropy or strategic philanthropy which would contribute to giving it more of a presence than it currently has in Ireland, or at least, more of a visible presence. The picture is not too negative, however, because there have been some developments over the past number of years which point to some increase in awareness. There have been several research reports which have contributed to the White Paper (Everett 1998, Ruddle and Mulvihill 1995, 1999). There has also been a conference on corporate social responsibility (Corporate Social Responsibility Conference 2003) as well as some research in that area (Donoghue 2000). These developments may be small fish, perhaps, but they also serve as an indication of some stirrings in the waters.

## **2.2 Legal Issues**

Foundations as a separate legal entity do not exist in Irish law. As indicated above, many take the form ‘company limited by guarantee with no shareholders’ (see Schluter *et al.* 2001). Unlike the situation in France, Greece and The Netherlands, for example, where a legal distinction is made between foundations and associations<sup>2</sup> (Van der Ploeg 1999), there is no legal distinction in Ireland. Ireland, like the US and the UK, is a common law country having inherited its legal system and traditions from its former coloniser, Britain. In the US and Britain, however, foundations have some legal basis and, while the laws in those countries differ in several ways from each other, there is a focus on charitable or tax-exempt status. Unlike Britain, which has quite a significant number of grantmaking trusts (Leat 2001) with some legal basis, such distinction in both legislation and practice does not occur in Ireland, although trusts do exist in Ireland and have been included in this report as part of the foundation landscape. The Revenue Commissioners grant charity (CHY) numbers for tax exemption purposes but we do not have charitable status in the way that occurs in Britain. Charities do not have legal personalities of their own, and organisations with charity numbers usually take on another legal status, such as incorporating as a

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<sup>2</sup> Associations are legally defined as membership-based voluntary organisations, while foundations are defined as endowment based, asset holding organisations with no members.



company limited by guarantee in order to gain a legal personality. Foundations in Ireland, therefore, can be charitable trusts (with a CHY number) and companies limited by guarantee, but, unlike in other countries, to be a 'foundation' does not, by itself, infer or confer a separate legal personality or legal recognition.

O'Halloran (2000), for example, notes that there are two types of charitable trust in law, one which engages in grant-making, and a second which is involved primarily in service provision. This latter may have been originally established on the basis of a philanthropic gift but is more likely to have become dependent on grant aid. While these types of trust correspond to the main 'foundation' types that can be identified in Ireland, there is little legal advantage in establishing a trust mainly because a trust does not have a legal personality of its own. As the Law Society of Ireland recently noted, trusts can be undemocratic and they are also cumbersome to administer over time. The trust is governed by a trust deed but without a separate legal personality for the organisation, individual trustees are personally responsible for third party debts should they arise. Furthermore, far greater restrictions are placed on trustees than on directors of a company (Law Society of Ireland 2002). What all of this means is that, unlike Britain, trusts do not have legal personalities of their own, separate from their trustees. Furthermore, unlike in other European countries or in the US 'foundations' do not have separate legal recognition as entities in and of their own right.

Another way to consider the legal aspect of foundations in Ireland is to look at the context for philanthropy. As already noted, there are not very many large donors in Ireland although the last survey on individual giving dates from 1997-1998 so the situation may have changed in the interim as a result of increasing wealth in the country and also as a result of changes to tax laws. The Finance Bill in 2001, following concerted lobbying efforts from an umbrella body called the Irish Charities Tax Reform Group (Donoghue, Rorke and Doherty 1999, Donoghue and Kenny 2000), contained a section which was to have great relevance for charities in Ireland, although the significance of such has not been measured in any way since its implementation into law in 2001. Under provisions set out in that Bill, donations at a minimum level of €250 per year, with no upward limit, are tax effective in two ways dependent upon the status of the donor. For individual donors who are PAYE workers, any donation made to a charity, which is recognised for such purposes by the

Revenue Commissioners, is a tax effective donation for the organisation receiving that money. What this means is that the charity in question, once it has received the donation, can apply to the Revenue Commissioners for the tax that would have already been paid by the individual donor on that donation.

For sole traders and businesses the donation is tax effective in that they can write off the donation against their own tax bill. In other words, this makes the donation more attractive to them, while for individual PAYE donors, the donation is worth more to the charity concerned because it receives a ‘top-up’ on the donation which matches the tax that would have been paid by the individual PAYE worker before making the donation. In the pre-Budget submission to the government, the Irish Charities Tax Reform Group, calculated that an earlier piece of legislation making donations to ‘Third world’ charities more tax effective had resulted in some discernible changes to the income from personal donations to such bodies (Donoghue and Kenny 2000). It can be presumed, therefore, that the Finance Bill 2001 has begun to have some effect on the climate for donations.

One interesting consequence of such legislation, however, is that the environment for foundation generation may not necessarily have been encouraged. The above legislation facilitates giving and allows corporate bodies to give more easily. Coupled with the fact, as already noted, that trust laws can be quite restrictive in Ireland (Law Society of Ireland 2002), it may mean that, as some seminar participants pointed out, foundations may be an unwieldy vehicle for facilitating giving in Ireland and may not be chosen for that purpose. More importantly, however, the *ad hoc* nature of giving in Ireland and the lack of strategic or more planned philanthropy are still evident. While donations have become more tax effective, the absence of legal recognition of other ways to support philanthropy, such as through vehicles like grant-making foundations, points to the need for raised awareness in this area.

### **2.3 Empirical Profile**

As already suggested, there are two main types of foundation in Ireland, operating and grant-making and these two types can, themselves, take different forms such as fundraising or community, for example. To attempt to put some flesh on the bones of that typology is a more challenging task because data on foundations are not stored in

the format required. This is the case not only because data on voluntary organisations in Ireland are difficult to unearth (Donoghue, Anheier and Salamon 1999) but also because foundations are not recognised as distinctive organisations as already discussed. The companies' register, for example, was found to include over 200 organisations called foundations, or attached to family foundations. As previously noted, however, that list included companies that were defunct and also several organisations which, while called foundations, did not serve a public purpose. Using that list as a starting point, however, it was possible to identify foundations that were registered as companies limited by guarantee holding no share capital; these came to a total of 57. The list of organisations with charity (CHY) numbers, available from the Revenue Commissioners, also included some trusts which could be regarded as being foundations although several of those would be family based. Cross referencing both lists and using a list supplied by the Irish Funders Forum, it was possible to identify 107 foundations in Ireland. To this were added a further eight foundations because they were also active in Ireland, although they were not based in the country. The table below gives a breakdown of all of these foundations by type.

**Table 2: Foundations in Ireland**

<b>Type of Foundation</b>	<b>Sub-total</b>	<b>Total</b>	<b>Type</b>
Operating	39	58	Operating
Fundraising Operating	19		
Fundraising (arm of NPO)	15	15	Fundraising
Grant-making	20	24	Grant-making
Fundraising Grant making	4		
Community (fundraising and grantmaking)	2	2	Community
State	1	1	State
Corporate	1	1	Corporate
Mixed	2	2	Mixed
Memorial	3	3	Memorial
Unknown	9	9	Unknown
<b>Total</b>	<b>115</b>	<b>115</b>	

Table Two above provides a type of empirical profile of foundations in Ireland but there are still a number of gaps in our information. First, as already noted, although reference was made to a corporate foundation, it was difficult to find out more about this organisation. Secondly, two foundations were mentioned on the CHY list from the Revenue Commissioners which were possibly mixed foundations, that is they engaged in grant-making as well as operating their own service programme. Thirdly, three memorial foundations were also found on the CHY list but it was unclear what these organisations were and what they did. Finally, nine organisations have been placed in an ‘unknown’ category because it was not possible to tell what these organisations were or did and details on their location were not possible to find.

To augment the very bare profile presented above, a further exercise was conducted on the foundations identified from the register of companies. Of these 38 had been established since 1990 and 10 had been set up since 2000. The context of Ireland’s socio-economic development during the 1990s or the Celtic Tiger era may be one explanation for the growth in the number of foundations since 1990. Another important factor may of course be the currency that the term ‘foundation’ holds as a vehicle for seeking funds. At some stage, therefore the word ‘foundation’ appears to

have acquired a branding and legitimacy which permitted an organisation called a foundation to engage in fundraising and gave it credibility in the eyes of donors. The socio-economic context would not, in and of itself, signify a major difference between any other voluntary organisation establishing itself and those that are service providing fundraising bodies called foundations in Ireland. It may be conjectured, therefore, that increasing economic prosperity, growing awareness of the term foundation (particularly as it is used in the USA), and activity by some foundations in Ireland have all contributed to the perceived legitimacy of the term and the sense of the trustworthiness of such organisations.

**Table 3: Foundations that are Companies Limited by Guarantee  
by Date of Establishment**

<b>1950s</b>	<b>1960s</b>	<b>1970s</b>	<b>1980s</b>	<b>1990s</b>	<b>2000s</b>
1	-	6	12	28	10

Finally, although most of the above foundations were contacted for copies of their accounts, as occurred previously (Donoghue 2001) not many foundations volunteered financial information. It is not possible, therefore, to give any details on grant expenditure for the foundations identified in this study. Previous work on foundations in Ireland indicates, however, that just under half of grants made by grant-making foundations in 1997 were for community development activities (Donoghue 2001). This importance of community development activities in the Irish voluntary and community sector has been noted elsewhere (Donoghue, Anheier and Salamon 1999) and it is worth repeating here that many social service and health organisations would also deliver services with a community development ethos. Indeed, when the 95 organisations that could be identified from the CHY list were placed in categories corresponding to the International Classification of NonProfit Organisations (ICNPO, Salamon and Anheier 1996), the biggest group (29) come under health. This was followed by education and research (17), social services (9), environment (6), culture and recreation (2), law and advocacy (2), and international (2), youth (1), mixed (2).

One caveat of such a cursory exercise, however, is that one of the largest groups, was unknown (24) because the activities of the foundation were identified solely on the basis of its name. Further details on the activities of foundations in Ireland were not possible to obtain under the resource constraints of this present study.

## **2.4 Summary**

Most foundations in Ireland are operating, a minority are grant-making and there are two community foundations. One corporate foundation was spoken about in interview but efforts to trace it came to little. The main purpose of this report, having strayed onto and out of the definitional terrain, is to present findings on the roles of foundation in Ireland. Before moving on to discuss roles in more specific detail, it is important to make a few notes on operating foundations in Ireland given their greater number, although this report is not as much about these organisations as about grant-making foundations. Operating foundations in Ireland tend to be found in several fields but most likely in health and education. Those operating foundations in health and social services tend to be service providers and examples would include the COPE Foundation and the Cheshire Foundation in Ireland. Some significant ones are also involved in awareness raising and advocacy such as the Irish Heart Foundation and the Arthritis Foundation of Ireland. To explore their roles, however, is to enter the arena of the role of the voluntary and community sector in Ireland in general. Indeed, at the seminar there was quite a lot of debate about this because participants were quite comfortable about discussing the roles of both, and sometimes interchangeably. In the individual interviews, a similar response occurred amongst some respondents and it was interesting to observe their attempts to describe roles and give concrete examples from the Irish nonprofit arena of how they saw these roles being performed. In one example, the chair of the board of a grant-making fundraising foundation (GMFR 1) spoke about the role of voluntary organisations and charities throughout the interview because, in his mind, foundations were not in any way distinct from these other types of organisations.

For the purposes of trying to identify areas of interest for a research agenda, such a discussion is interesting because of the implications of the definitional muddling to which I have already referred. To develop this discussion on foundations as societal actors, however, the above does not enhance or illuminate this in any way. In fact, it

serves to muddy the waters further and contributes very little, if at all, to a policy debate on the roles and relationships that foundations as a resource have. In saying all of this, it is not intended to give the impression that *any* discussion or exploration of the roles of operating foundation serves to blur boundaries between foundations and other voluntary organisations. In Ireland, however, the fundraising aspect of many operating foundations and the legitimacy associated with the term foundation mean that great clarity must be achieved in order to speak effectively about foundations' roles.

It is not clear from the information available that some operating foundations are, in fact, operating foundations, in that they may not be 'asset-holding institutions' (Toepler 1999:174). Many may not have been founded on the basis of an endowment. Indeed, in the seminar held as part of this research project, in the absence of a legal and fiscal definition, participants thought that 'foundation' simply referred to the activity of 'being founded'. The main focus of this report, therefore, will be on grant-making philanthropic foundations, although in the concluding section, we will return to discuss foundations in general. The grant-making philanthropic foundations that we are concerned with in this report are not all endowed organisations but they engage in grant-making activities and act as a significant support to voluntary and community organisations. Indeed, they would position themselves quite distinctly within that space and role. This report will also include endowed grant-making philanthropic foundations, which, again, would have a clear sense of their place. None of these is involved in direct service provision.

Having an endowment, therefore, is not a criterion for inclusion or exclusion in this study of the Irish foundation field. To apply a criterion of endowed wealth for the public good (Renz *et al.* 1997) would lead to the exclusion of several organisations operating in the Irish arena which make a difference because the Irish field is so small. To ignore endowment and just focus on the public good criterion would do very little to allow for a distinction between service providers and other kinds of voluntary organisations with a public good ethos.

To summarise, therefore, the definition that is being used here is as follows:

Philanthropic grant-making organisations that are private (non-state), not for profit and operating with some notion of the public good. They tend not to be engaged in direct service provision and operate with their own agenda which is not confined to one (parent or otherwise-related) organisation.

This report, therefore, will focus on grantmaking foundations because there appears to be something of interest happening in Ireland, as distinct from other European countries and the US. Secondly, policy interest in foundations is growing internationally as well as in Ireland. Third, relationships between the state and other actors such as the voluntary sector and business, are changing and a growth in foundations internationally appears to reflect this development (Anheier and Leat 2003). It is pertinent, therefore, to explore the situation in Ireland for this is one area that is under researched to date and could benefit from greater knowledge and awareness.

Finally, the methods adopted for the research reported here should be noted. Given the small size of the foundation field in Ireland, the definitional issues already identified and the resource constraints only a small number of foundations were selected for interview. Individual in-depth interviews were held and, using the findings of those interviews, a round-table discussion was then conducted to explore the findings and verify them in an Irish context. In all, representatives of eight foundations in Ireland were involved in the research. The interview schedule and some more information on the methodology are given in the appendices. Confidentiality has been maintained throughout the body of this report by using non-identifiable acronyms for each foundation's respondent.



### **Chapter 3: Foundation Roles**

Six roles for foundations have been suggested in the literature (Prewitt, 1999; Anheier and Toepler, 1999; Anheier 2001; Leat and Anheier, 2002). While some overlap exists among them, they are distinct enough and lead to different implications for foundation impact and policy. These roles are complementarity, redistribution, innovation, social and policy change, the preservation of traditions and cultures and the promotion of pluralism. If foundations perform the complementarity role, it means that they complement statutory services and they serve groups or individuals with special needs when the state or someone else cannot help them. If they adopt a redistributive role, this means that they engage in the passing on of wealth and economic resources from higher to lower income groups, and share these more widely among members of society. The role of foundations as promoters of innovation entails their being active in ways that neither government nor markets are. They push new social perceptions, values, relationships and ways of doing things. The social and policy change role would see foundations promoting structural change and aiming for a more just society; they recognise new needs, give voice to, and empower the socially excluded. Meanwhile, the function of preserving traditions and cultures implies that foundations contribute to the stability of society and provide the breathing space needed to preserve past lessons and achievements. Finally, the role of promoting pluralism sees foundations furthering experimentation and diversity in society and contributing in a viable way towards democracy.

The small field of grant-making foundations in Ireland means that a discussion of the roles which foundations play oscillates between the roles they currently play and what role they might play if the field were bigger. As will be seen, there is some difference between the current roles played and the visions of a potential role but that difference is not based on a lack of willingness to achieve or a lack of aspiration and can be attributed to constraints arising from the small number of foundations in Ireland.

The table below presents the main roles that were identified by respondents in interview and agreed by participants in the seminar. The complementary role was identified by most respondents as the most important in current practice. This was followed by the innovative role although several respondents recognised that the

capacity for innovation was less than the will to innovate because the foundation field in Ireland is too small to innovate on any large scale. The social and policy change role was also acknowledged but again its efficacy was regarded as constrained by the small number of foundations.

**Table 4: Roles of Foundations in Ireland**

<b>Roles</b>	<b>Importance</b>
Complementary	1
Innovative	2
Social and policy change	3
Redistributive	
Preservation of traditions and cultures	
Promotion of pluralism	

Examining the complementary role first, respondents thought that foundations in Ireland complemented the role of the state in statutory service provision but felt that this occurred in the meeting of immediate needs and not necessarily as a substitute for state services. Two respondents, for example, stated that foundations were involved in project costs while the state's responsibility was in the area of core cost provision. Another respondent clarified this role by saying that foundations played a complementary role 'up to the point of not being used by the state for functions or services that are manifestly the responsibility of the state' (Director, GMFR1).

It is possibly worthwhile examining what complementarity means in practice for foundations in Ireland. Many grant-making foundations in Ireland fund community development (as seen above) which could be regarded as quite a general category because it can include social services and health-type activities which are provided with a community development ethos (Donoghue, Anheier and Salamon 1999). In terms of the complementary role and social service provision, however, it should be noted that the state gives grants to health and social service voluntary organisations delivering services that are deemed 'similar or ancillary to' those provided by the state (Section 65, 1953 Health Act). In practice, Section 65 grants are provided to

voluntary organisations delivering services that can be innovative and new and not necessarily either 'similar or ancillary' to those delivered by statutory bodies (Donoghue 2002). Furthermore, such funding is provided to voluntary organisations involved in general health and social welfare services and also community development (Donoghue 2002). Some of these organisations, moreover, would be operating foundations that engage in fundraising for service provision.

It could be argued, therefore, that the complementary role is expected of voluntary and community organisations in Ireland. It could be conjectured too that this role may also be expected of grant-making foundations. Certainly the performance of this role by foundations, as acknowledged in interview and in the seminar, would indicate that this role is not unexpected. To emphasise this point, it is interesting to note that the recent White Paper, *Supporting Voluntary Activity*, stated that foundations had a role to play in supporting voluntary activity (Department of Social, Community and Family Affairs 2000). Where voluntary activity is assumed to lean heavily towards social services or service provision (Jaffro 1996) it should not be too surprising, therefore, if expectations of foundations and the role they should play take on this mantle. We will return to this point below when the difference between ideal roles and perceptions of current performance is examined.

Innovation was regarded by respondents as the second most important role either performed or that had the potential to be performed by Irish grant-making foundations although respondents held varying opinions on the strength of this role. Some respondents mentioned specific innovations, or said that being innovative was the way that foundations were viewed but there were some interesting caveats to note arising from the interviews and the seminar. Firstly, the full potential of innovation was seen as being constrained by the size of the foundation field. Secondly, the example of recent legislation (the Electoral Amendment Act 1997, which was implemented from late 2002) was seen as curtailing innovation and the role that foundations could play in social and policy change. According to a trustee of one grant-making foundation in Ireland:

'While designed to keep an eye on political parties, some of its provisions mean that NGOs are restricted in their funding. It means that

NGOs who engage in lobbying cannot receive funds from outside of Ireland, and that donations from within Ireland are limited. Declaration of sources is a great idea, but the Act means that some small organisations who question government policy are already being investigated for having received funds from outside the state for their advocacy. The Act defines 'political activity' in a way which covers most advocacy work carried out by development and human rights organisations. Even if only a small part of your organisation's work counts as advocacy, you are likely to be covered by the Act'. (Personal communication; Trustee GM2)

Thirdly, one respondent from a fundraising grant-making foundation thought that a recently-established statutory foundation, the Science Foundation of Ireland (SFI) would have a large impact on the capacity to innovate because it would fund (and during the course of this project on foundations announced major grants for) scientific projects in areas that had not been very well financed by the state previously. This respondent thought that, by comparison, private independent foundations were not, in and of themselves, necessarily innovative. In noting this, however, the respondent implicitly acknowledged that, in establishing the SFI, the state recognised the contribution that private foundations had made as vehicles of innovation. Indeed, this might also be another meaning hidden within the use of the term 'foundation' in Ireland. As has been noted in recent media reports, a major funder of innovative projects in universities has been one of the largest foundations in Ireland (Irish Times 4 October 2003). The SFI, it could be argued, might now be moving into the space vacated by that foundation and the state is thereby implicitly acknowledging the innovative power of foundations and the need to harness some of this innovatory potential for Ireland's future in scientific research.

The role of social and policy change elicited possibly the most comment from respondents in the individual interviews. Many thought that social and policy change had not been achieved to any great extent by grant-making foundations in Ireland but there was explicit acknowledgement of those few foundations that were very important in performing this role. As one respondent aptly put it 'Foundations are more supportive rather than out there but I would hope that a certain amount is happening

that's not so publicly known' (Director, GMFR1). As noted in an earlier piece on foundations (Donoghue 2001), an air of secrecy has tended in the past to surround the foundation field in Ireland. While there now may be some increase in the awareness of foundations amongst observers of the field such awareness has not spread uniformly or to any great extent among the general populace. The mystique surrounding foundations has meant that little is known or understood about them. Couple that with the small field of grant-making foundations in Ireland, or even the confusion in definitions, and assessment of some of the roles played by foundations is harder to achieve. Some respondents thought, therefore, that there had been attempts made at recognising new needs, giving voice to and empowering the social excluded, but that these activities were attributable to only a few noteworthy foundations.

The roles that emerged as least or not important were redistribution, the preservation of traditions and cultures and the promotion of pluralism. The small size of the grant-making foundation field in Ireland was regarded as a constraint on the performance of the redistribution role. While all respondents revealed an awareness of the potential for this role, most acknowledged that this did not happen to the extent that it happened in the US. As one respondent said:

'I'm not entirely convinced...[about the redistributive role]...because in Ireland major funding is from outside Ireland, from the USA, and there has been little increase in philanthropy over the last three years. Foundations could act in this manner but they don't because foundations are miniscule here' (CEO, CF1).

With regard to the preservation of traditions and cultures, only one respondent (from a fundraising grant-making foundation) agreed that this role applied to Irish foundations because he stated that his organisation had supported Irish language groups. Most other respondents did not agree that this role applied to Irish foundations and one respondent in particular dismissed this as a role that foundations should perform: 'it's absolute rubbish and completely wrong because to do some good foundations have to move away from this' (CEO, GMFR1).

Finally, with regard to the role of promoting pluralism, the general consensus among respondents was that this role might be worth aspiring to but had not been achieved by most foundations in Ireland. Again the lack of effective role performance in this area is most likely attributable to the small foundation field in Ireland and to apply this role to Irish foundations would be to overstate the efficacy of these organisations. Overall, it is possibly interesting to note that interviewees and seminar participants thought that the importance of grant-making foundations lay in their being able to ‘*support* the voluntary and community sector’ (Director, GMFR1; emphasis added) to perform roles such as complementing state provision, being innovative and achieving social and policy change.

When respondents were asked about ideal rather than actual roles, two roles emerged as ideal for foundations, those of innovation and of social and policy change. Some respondents also expressed support for the complementary role but this was seen as being far less important than either innovation or social and policy change. The discrepancy between stated vision and practice is interesting because it reveals some of the frustration, if that is not too strong a description, of belonging to a small group that is trying to innovate or wants to effect social and policy change but is constrained by its size and its lack of critical mass. It also reveals the responsiveness of these organisations to meeting needs not being met elsewhere. It should be noted that in so doing (and in performing the complementary role) foundations may also be innovative or be supporting innovative ways of meeting need. It should also be noted that the discrepancy between stated vision and practice regarding social and policy change may also be related to recent legislative change. Seminar participants thought that the Electoral Amendment Act (1997), referred to above, would curtail voluntary activity in advocacy and such a constraint would also affect foundations. The granting of charity (CHY) numbers for tax purposes is made on the basis of not engaging in political lobbying – which is similar to the case of charities in Britain. An example was cited in the seminar of one Irish foundation which had funded some research and found its charitable recognition (its CHY number) under threat when it sought to lobby on the basis of the recommendations arising from the research findings. On the other hand, however, there was at least one example cited in interview of foundations established to provide a funding source for advocacy groups, which might not be granted CHY numbers of their own because of their lobbying activities. Establishing a foundation as

a fundraising arm for their activities may therefore serve a useful purpose. Yet, foundations set up with the aim of fundraising for groups engaged in advocacy may, in the future, find their activities curtailed as a result of the Electoral Amendment Act 1997.

## **Chapter 4: Models of Foundation Activity in Ireland**

Arising from the above, this chapter seeks to explore whether it is possible to identify models of foundation activity. There are so few grant-making foundations in Ireland that this exercise is difficult to conduct so this section will explore trends arising from the discussions and interviews which, it might be hoped, may form part of a future research agenda on foundations in Ireland.

### **4.1 Social Democratic Model**

According to this model, foundations complement or supplement state activity in meeting need. While several foundation representatives recognised the role that foundations can play in complementing state activity they did not necessarily agree that this should be their main role as has already been suggested in the section above. There was recognition that foundations had some part to play in a larger welfare system and should not be duplicating support or services there was also a strong sense that foundations needed their own autonomy. As one respondent said ‘where a complementary relationship is possible then that is satisfactory but foundations do need their own space to be critical of the state and to support organisations that are critical of the state’ (CEO, GMFR2). It was also thought that foundations should operate in an arena broader than that of welfare. One respondent said, ‘foundations should be there if someone creates wealth and wishes to do good. For example, what about dogs and cats? Is that for the good of the state? Who cares?’ (CEO, GMFR1).

### **4.2 State-Controlled Model**

The definition of this model is that foundations should operate in assigned fields and be closely monitored in the public interest. No respondent thought that the state should control foundations or that foundations should operate in assigned fields only. The freedom of foundations to operate where they choose because Ireland is a democracy was recognised but respondents focused on the need for regulation in the field. Such a response must be understood in the context of the very loose and lax regulation of the voluntary and community sector at present in Ireland. In 1990 the Costello Report made several recommendations regarding the regulation of fundraising bodies but these recommendations were never implemented (Law Society of Ireland 2002). When the White Paper was published in 2000, the issue of the



regulation of the voluntary and community sector, including the matter of charity reform<sup>3</sup> moved from the Department of Justice, Equality and Law Reform to the newly-established White Paper Unit in the Department of Social, Community and Family Affairs. That Unit moved to the newly-formed Department of Community, Rural and Gaeltacht Affairs in June 2002 after the General Election a month earlier and a subsequent departmental shake-up by An Taoiseach, Bertie Ahern. The lack of a stable location for nonprofit organisations within the state apparatus over the past decade or so is one sign of the relative low priority given to this area and difficulties in the implementation of policy relating to voluntary activity.

### **4.3 Corporatist Model**

The corporatist model sees foundations as enhancing public benefit working independently of, but in close co-operation with, the state. Respondents agreed that foundations needed to preserve their independence from the state and while some close co-operation might occur, respondents were adamant about the need to preserve the autonomy of foundations. A foundation, one respondent said, ‘should be independent so it can do what it thinks is needed. Once it’s co-opted, it loses its whole reason for being’ (CEO, CF1). Respondents agreed with the need to focus on public benefit but all thought that foundations should not be confined to service provision. When asked about the public good and the role that foundations play in promoting such, this was largely seen in terms of equality and equity in society and the need to attain and support this. All respondents thought that foundations played a role in working towards this although one respondent did not think this was necessarily a primary role. The words of another respondent might illustrate what respondents perceived the public good to be, in general, and how this could be achieved: ‘The public good is served through attempting to reduce marginalisation and exclusion and to imbuing a sense of social responsibility, inclusiveness and plurality to as many as possible and also promoting vibrant community and cultural functions in society’ (CEO, GMFR2). Respondents were clear, though, that in performing this role foundations needed their own space, or as one respondent said,

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<sup>3</sup> The criteria under which a CHY number is granted date from 1891. CHY numbers are granted by the Revenue Commissioners who are explicit about their not holding a regulatory or monitoring function (see also Law Society of Ireland 2002).

foundations ‘certainly’ needed to be ‘independent...[of the state]...for the betterment of society’ (CEO, GM1).

#### **4.4 Liberal Model**

By some comparison with the above, this model sees foundations as a visible force, independent of government and the market and providing alternatives to the mainstream. All respondents agreed that foundations needed to be independent of government and most agreed that foundations should be visible. Most respondents took their own view of alternatives to the mainstream and tended to perceive that in a positive way with regard to their own work. One dissenting voice, however, provided a refreshing view on this model. He argued that safeguarding minority groups could lead foundations down a dangerous road. Instead, he said, foundations ‘...could oppose minorities – like opposing Nazis’ (CEO, GMFR1). Such an interpretation could be seen as a critique of the liberal model and harks back to the public good aspect of the previous model with which all respondents were in agreement.

#### **4.5 Peripheral Model**

According to this model, foundations have a minor role to play and are largely insignificant but worthwhile institutions as long as they do not challenge the *status quo*. In a country where grant-making foundations are few in number and arguably, therefore, could be said to be minor, all respondents disagreed that the peripheral model applied to Irish foundations. While some said that foundations were minor in numerical terms, all respondents argued that foundations were working to make a difference and pointed to examples of foundations that had made a significant impact in Ireland. Furthermore, all argued that the *status quo* needed to be challenged, or as one respondent said ‘they’re minor but sure if you don’t challenge the *status quo* there’s no point’ (CEO, CF1). Another respondent said ‘it’s a waste of time if they don’t’ (CEO, GM1).

#### **4.6 Business Model**

The final model posits foundations as instruments of corporate citizenship assisting business interests in reaching out to communities by serving public benefit in enlightened but ultimately self-interested ways. No respondent agreed that this was

the current case in Ireland although there was agreement among some respondents that it might not be an impossibility in the future.

This model generated little discussion but it is interesting to look at this model from a different aspect. Corporate foundations are not a known feature on the Irish foundation landscape. One example was cited in interview but a link from a recipient organisation to its website was found to go directly to the corporate website on which there was no mention of the foundation. Furthermore, the foundation did not appear on the list of organisations with charity (CHY) numbers issued by the Revenue Commissioners nor on the register of companies.

Respondents were asked about relationships between foundations and the business community and several reported good relationships although all wanted to improve these. Respondents from fundraising grant-making foundations said that they had received support from the Irish corporate world. The level of corporate support of the voluntary and community sector in general has been found to be low in Ireland (Donoghue 2000), however, and while acknowledging the support they had received, foundation representatives expressed awareness that such support was not high. They all noted, however, the need to develop and build relationships between foundations and the corporate sector. 'Partnership' was used to describe this relationship, a term which has a specific currency in Ireland related to the ethos of partnership that prevails in the social, economic and political arenas. 'Partnership' also underpins various aspects of social and economic policy (*viz.* the Partnership Talks at which voluntary and community organisations have been represented since the mid-1990s). While the business model of foundations, therefore, was found to have relevance in Ireland primarily because of the lack of corporate foundations, increasing interest in corporate social responsibility and potential developments in the relationship between foundations and business make this a space to watch.

#### **4.7 Summary**

This section on models is, of course, primarily about the relationship between foundations and the state and about foundations as societal actors. We can ask, therefore, what kind of actors foundations are, and what role they play with the state in carrying out their activities in achieving or attempting to achieve their vision? It

seems that grant-making foundations in Ireland, small in number though they are, are very aware of their place in contributing to the greater public benefit and position themselves between the corporatist and liberal models. Aspects of both of these models appealed to or were most relevant for respondents along with some recognition of the need for regulation – but that applies to the voluntary and community sector as a whole and not just foundations, and respondents expressed their explicit awareness of this.

The legal and regulatory environment was noted by respondents when they were asked to describe their relationship with the state. All respondents emphasised, once more, their independence from the state and the fact that they did not provide a substitute for the state in funding service delivery or innovatory practices. The awareness of the complementary role that foundations play was acknowledged again. ‘Nobody wants to duplicate services but we can see where the government has problems and can step in’, was how one respondent (CEO, CF1) described the relationship with the state. Respondents, therefore, thought that there was potential to work with the state (the social democratic model) at times but that it was necessary to maintain their distance from the state or that they should ‘sup with a long spoon’ (CEO, GM1) in their relationship with the state (the liberal/corporatist models). Aspects of the three models can thus be found in the responses of Irish foundations and these are set out in the table below.

**Table 5: Models of Foundation-State Relationships in Ireland**

<b>Social Democratic</b>	Complement or supplement state activity in meeting need
<b>Corporatist</b>	Enhance public benefit and work independently but in close co-operation with state
<b>Liberal</b>	Be a visible force independent of government or market, providing alternatives to the mainstream

## **Chapter 5: The Future of Foundations in Ireland**

Having looked more specifically at grant-making foundations, both endowed and fundraising, the focus of this report once more turns to foundations in general. There are a number of issues arising from the previous sections that are worthwhile examining in greater detail. For example, Barbetta (1999) argues that in Italy its small foundation field is understandable in the context of its relatively underdeveloped nonprofit sector. In Ireland, however, the nonprofit sector is not insignificant (Donoghue, Anheier and Salamon 1999) but there is a small foundation field. Now, although the support that foundation field has provided to the wider nonprofit sector is recognised, and has made a difference to the sector and to increased knowledge about it, an important factor to consider in this context is state funding of the service-providing side of the sector. While any consideration of this can lead us back to questions about why the nonprofit sector exists and its relationship with the state, given changing relationships and the socio-economic development that has occurred in Ireland over the past decade, a more interesting question could be ‘what are the conditions for foundation generation?’. In other words, is there scope for a greater number of foundations in Ireland and how could this happen?

Anheier and Leat (2002) note that two kinds of explanation for foundation formation have been posited, one which looks at the individual founder’s motivations and the other which is focused on supply and demand. In the former, explanations have focused on the individual foundation leader’s motivations, beliefs and values. In other words, the concern is with the reasons why a philanthropist or social entrepreneur chooses this particular form rather than another form and feels motivated enough to enter the arena. In the latter explanation noted by Anheier and Leat (2002), structural and institutional supply and demand provide the rationale for foundation generation. These have tended to emphasise industrialisation and the effect of tax incentives. Yet neither is probably sufficient, in and of itself, as an explanation and there may also be some cultural assumptions that come into play. Not only, therefore, are social and political change important but also the particular historical culture that prevails as well as the relationship between significant societal actors.

In order to consider the environment for foundation generation and, it could be suggested, further research in this area, there are a number of factors to consider. First, who are the individual foundation leaders, what role have they played in foundation formation and how has their vision of society, or of a 'good' society, powered their organisations? In interview, the role of foundation leaders was recognised as important but several respondents saw this as low key. Foundation leaders were acknowledged as making a difference but the smallness of their number made that difference hard to quantify. Yet, as one respondent stated, these leaders contribute to 'foundations with attitude' (CEO, GM1), which implies some sense of their potential.

Secondly, we need to consider the particular socio-political context and our history for these have been important elements in establishing where we are today. In Ireland, therefore, a past of colonisation, mass emigration, socio-economic underdevelopment and no critical mass of indigenous wealth must all be considered as important elements. The more recent socio-economic changes need also to be taken into account.

Third, foundations may also be seen as practical vehicles for philanthropy. This means that cultural perceptions of, and attitudes towards, wealth and the solving of social problems need to be considered. Yet, foundation formation is of particular policy significance because foundations differ from other giving structures in that they have greater permanence and are, typically, legally independent entities. At a time of social and cultural change, questions could be raised therefore about the role of foundations and why they may be seen as an appealing way to solve social problems.

Fourth, and not unrelated to the point just made, one issue that continues to haunt the whole sector is funding. Indeed, this issue could be said to be divisive, for competition, or perceived competition, for scant (or unknown) resources has not proved healthy for the sector's cohesiveness and the recognition of itself as an entity. Sources of income to the nonprofit sector include the state, private donations and earned income; foundation support of the sector, meanwhile, is not as great in Ireland as elsewhere.

Let us now consider those points to try to begin to understand the shape of the Irish foundation field. The history of the nonprofit sector in Ireland raises questions about the factors inhibiting the establishment of foundations and about conditions that encourage their growth. It is interesting to note that Ireland has been a richer country than Greece, Spain and Portugal for some years and yet foundations have a more significant presence in those countries. To adopt an economic perspective, solely, to explain the under-development of foundations in Ireland is not sufficient. We might wish to consider, for example, the presence or absence of 'ideology-bound pools of capital' (Wijkstrom 2001:244). It may be that our past of financial penury and of being a colonised nation rather than a colonising power (like Spain or Portugal) have probably had some influence. The Catholic Church also needs to be taken into account because it may have enticed whatever potential or actual endowments were available. Barbetta (1999) has noted such a trend in Italy, where it was quite common for wealthy Catholics to donate or bequeath their wealth to the Church or church-run institutions rather than towards establishing independent organisations such as foundations. Ireland is now a more secular society and the church is falling out of favour beset, as it has been, with various scandals, so a presumption can be made that it is not as popular a choice or location for endowing one's fortune.

Ireland is now a significantly wealthier country than ten years ago. Despite this increased wealth or the fact that, as one respondent put it 'there are now more millionaires than you could shake a stick at' (CEO, CF1), it is hard to find evidence of either endowed foundation formation or strategic planned giving. While there are rumblings in this area, the recent economic downturn means that the case for strategic philanthropy is now going to be more challenging to make. Everett (1998) has noted that voluntary organisations have not had much success in targeting 'serious money' and that whatever fortunes have been made in Ireland have tended to be kept within families. It could be argued, therefore, that to foster a field of any size here a concerted effort needs to be made.

To suggest that a significant amount of energy needs to be applied in strategic fashion to generate conditions favourable for foundation growth, implies that foundations have a role to play in Ireland. As relationships between the state, nonprofit sector and

the business community change, a very pertinent question arises about what role foundations can play in modern Ireland and where philanthropy has a legitimate place. To pose this question is to enter that arena, which focuses on the general re-organisation of modern societies and involves a re-appraisal of the role of the state, the increasing prominence of the markets and the emphasis on individual responsibilities. Writers on foundations indicate that as private institutions for public benefit, foundations have become attractive to policymakers across the political spectrum (Anheier and Leat 2002).

What this discussion on the role of foundations illuminates, however, is the importance of the relationships between different societal actors, an understanding of which can help in seeing where foundations are placed. Following social origins theory (Salamon and Anheier 1998), therefore, foundations are but one kind of organisation in state-society relationships and to understand them we must also take into account the kind of society that we have. If we want to consider the conditions for foundation creation, on the supply side Ireland is now a much wealthier society and it is possible that there are individuals who may be asking questions about giving which are related to public benefit, and their own beliefs and values. On the demand side, it appears that structural and institutional factors such as tax incentives may not be facilitating the situation for foundation formation in Ireland (although they may not be overtly inhibiting this either). Furthermore, there is also the general lack of awareness about and debate on (i) foundations as actors, (ii) foundations as vehicles for philanthropy and (iii) the notion of using present wealth for sustainable futures. All of this means that there are a number of components in generating a discourse and these must all be considered as having parts to play like actors on the philanthropy stage. The state through policy recognition, formulation, tax incentives and a regulatory framework has a role, for instance. Individual donors and potential foundation leaders also have a say but probably require more information in order to be more effective. One respondent noted, for example, that foundations ‘hardly come on the radar screen...and...the idea of private philanthropy is not known’ (CEO, GM1). Foundations, too, need to become more aware of themselves as actors and organisations, and, in the Irish context, more visible about the roles they do and can play. The business community also has a part to play on this philanthropy stage but consciousness raising may be required first. Finally, other voluntary and community



organisations have a role because firstly, grant-making foundations are supportive of their activities and operations, and secondly, operating foundations comprise part of the broader ‘family’ of organisations to which voluntary and community organisations also belong.

## **Chapter 6: Conclusion**

Any profile of foundations must start with definitional issues. A part profile of foundations in Ireland has already been produced (Donoghue 2001) and while this is not sufficiently descriptive of the foundation field in Ireland, or possibly even correct enough, to even adopt the profile route is pre-emptive as a more critical exploration of the foundation field is required first. Such exploration allows for the setting up of a research agenda (Anheier and Leat 2002) for foundations in Ireland and also begins to set some parameters for taking the inquiry further than this report and allows for multiple perspectives or directions one of which, it could be argued, involves a profile, or a more comprehensive mapping exercise. It also allows for consideration and analysis of the relationship between the state and foundations and the role of foundations in Irish society.

Findings from interviews with foundation representatives and from a seminar held in Ireland confirm the above. Indeed, this report could be seen as part of an ongoing process to further develop research in this area. For example, one seminar participant (Trustee, GM2) asserted that qualitative rather than quantitative work was required in this area, a point that had previously been noted (Donoghue 2003).

In trying to gain a better understanding of foundations, the first research task is to map the field (Anheier and Leat 2002), yet in order to map we must know what it is that we are mapping. As this report has argued, foundations in the US have a specific identity and there is a common understanding of what they are as organisations. In some European countries, such as France, Greece and the Netherlands, the law makes a distinction between associations and foundations. In Ireland, however, we have neither a legal nor a fiduciary understanding of what a foundation is. Despite this lack, however, we still have organisations with foundations in their title, which would appear to point to some kind of common understanding about these bodies, albeit if such understanding occurs in or derives from everyday use.

Before mapping, therefore, it is necessary for us to spend some time thinking about what foundations are. This report has suggested that to apply a narrow US-centric definition may miss the richness and diversity of the Irish foundation field.

Furthermore, we need to be clear about why this type of organisation has been chosen and for what purpose. The foundation field in Ireland is relatively small and foundations are used as fundraising vehicles, which raises questions about the perceived legitimacy of this kind of organisation and its external currency.

The definitional question has something important to say to observers outside of Ireland about the perceptions held here of the roles played by foundations elsewhere. This is particularly so with regard to the issues of legitimacy, trustworthiness and credibility. If 'foundation' as a name is a marketing tool, there must be sufficient recognition, in the popular sense, of what it means. Given the US and British influences on this country – historically, culturally and vice versa – the legitimate currency of the branding of foundation amongst a donor population probably owes more than a nod in those directions.

Our history indicates a low level of a particular kind of philanthropic activity. Despite a rich history of voluntary endeavour it appears that grant-making foundations are a relatively new form and a tradition of giving through this organisational form is not a well-established concept or practice in Ireland. The grantmaking foundation field in Ireland is much smaller and more under-developed than the US, but even when we look at operating foundations, which are more numerous in Europe, Ireland's smaller foundation field is evident (Schluter *et al.* 2001). The small size of our foundation field raises questions about the conditions for foundation generation and, indeed, about why a foundation should be established in the first place. If foundations are not very different from 'other' voluntary organisations what is the rationale for choosing them? Furthermore, in having grantmaking fundraising and operating fundraising foundations, or organisations that use the term 'foundation' as a legitimate fundraising *sign*, is Ireland different from other countries or are those 'new forms' also beginning to emerge elsewhere?

A consideration of foundations in Ireland touches on, as already noted above, concepts of philanthropy, partnership (and changing modes of that), as well as notions of the 'public good'. Questions that arise from that observation include whether or not there is a role for some kind of partnership between foundations and other societal

actors such as the state and/or business and whether a common understanding of what the public good is prevails.

Finally, we must ask ourselves a crucial question, what kind of society do we have in mind when we consider the role of foundations in Ireland? Social origins theory (Salamon and Anheier 1998) is important not only in trying to understand the foundation field in Ireland but also in beginning to explore this landscape in greater detail. Ireland's past (i) of colonisation and dependency; (ii) of foreign multinational investment; (iii) where the subsidiarity principle was an important guide until the middle of the 20<sup>th</sup> century in the state provision of social welfare services; (iv) where there was no significant mass of indigenous wealth; and (v) where up until the early 1990s, emigration and unemployment would have been significant, are all factors that need to be considered. The great socio-economic changes of the past decade now mean a different environment in which to operate but there is currently little infrastructure or legislation to foster a climate for philanthropy through vehicles such as foundations. Indeed, it may be the opposite scenario so that organisations such as banks, to give one example, are not establishing foundations, although they are engaged in support of voluntary and community organisations. They may be establishing units to engage in corporate philanthropy but foundation establishment does not seem to form part of their vision (Corporate Responsibility Conference 2003).

Because there are only a relatively small number of foundations in Ireland and because that organisational field is under-developed, the section on the roles and visions of foundations in Ireland is possibly limited in its coverage in this report. The complementary role emerges as the most important in current practice and also in the way that the relationship between foundations and the state is described. The small size of the field is a factor in possibly curtailing other roles, particularly that of innovation and social and policy change.

A European focus or an awareness of European institutions and laws, which enhance or support foundation activity, was not very significant amongst respondents' answers except for those respondents from larger foundations. Because the grant-making foundation field is small and within that there are several players which are British in

origin or location, not many Irish foundations were found to be actively involved in the European Foundation Centre (EFC). It should be noted, however, that those respondents who stated that their foundations were involved in the EFC were very positive about the learning that could be achieved from peer group interaction. From the EFC's perspective, its adoption of a US-centric approach in its definition of foundations (Anheier and Toepler 1999) means that Ireland's foundation field is never going to be regarded as significant or with much to offer given the preponderance of operating foundations in Ireland. Yet, if a broader interpretation of foundations was taken, which would make sense in the European arena where operating foundations are so important (Toepler 1999), it would allow for some recognition of Ireland's peculiarities in having fundraising operating foundations which have knowingly and intentionally adopted the term foundation because its already-recognised legitimacy elsewhere gives it a credibility and a rationale for use and currency. In so doing, this contributes towards a re-definition and a re-articulation of what constitutes 'foundation'.

This may be an arrogant assumption because, of course, Ireland's foundation field is small and that cannot be denied. Its smallness, however, can raise some questions for foundation-rich countries and for questions about the conditions of a facilitative environment for growth. This, it could be argued, is a two-way situation and sharing information and knowledge can contribute to greater understanding and the framing of a richer research agenda for European foundations (Anheier and Leat 2002). The debate on philanthropy and on the part that foundations could play in that is only starting to happen in Ireland. Interesting developments have begun to appear, however, during the course of the research for this report. For example, Philanthropy Ireland has become more established, taking over from the Irish Funder's Forum, with a specific brief to support existing grantmaking trusts and foundations and to help foster foundation generation. So, while there is a length of road to be travelled yet, the changing environment and the sense, garnered during the course of this research, that there is growing awareness of both philanthropy and philanthropic foundations provide some signs of movement.

## **Appendix A: Methodology**

Representatives of eight foundations participated in the research in a number of different ways. First, one-to-one interviews were held with a number of representatives of foundations as follows: Two grant-making fundraising foundations (referred to in the text as GMFR1 and GMFR2). The CEO and a director of GMFR 1 were interviewed separately; the CEO/equivalent of GMFR2 was interviewed. The CEO of a community foundation (CF1) was interviewed; the CEO/equivalent of a grant-making foundation was interviewed (GM1); the director of an operating fundraising foundation (OPFR1) was interviewed who was also a director of a grant-making fundraising foundation (GMFR3).

A seminar was held presenting several provisional findings and raising questions that needed exploring. Invitations were sent to the above respondents as well as all other grant-making foundations in Ireland and several other prominent foundations. As well as some of the respondents noted above, the seminar had substantial input from the trustee of a grant-making foundation (GM2), and an operating fundraising foundation (OPFR2).

Finally, a meeting was held with a group representing grant-making foundations in Ireland and the CEO of another grant-making fundraising foundation read and commented on the report. No foundation has been identified by name in this report in order to maintain confidentiality.

## **Appendix B: Interview Schedule**

1. Can you tell me a little bit about your organisation – what it does and how it was founded?
2. Why is your organisation called a foundation, was it established as the result of an endowment? Can you elaborate?
3. Can you tell me something about the governance of your organisation
  - Does it have a board of trustees? What is their role?
  - Or, is the organisation constituted like other voluntary bodies with a voluntary board?
4. Some argue that foundations are highly individualistic organisations, and that they do not fit into any particular role, vision, or sector? What do you think about this in reference to your foundation? In reference to foundations in Ireland? In general?
5. Foundations have a distinct identity in the US and in other European countries. How would you describe the identity of foundations in Ireland - do you think that foundations have a particular identity here? If so, could you describe what this is? If not, why not? (probe, are they just the same as other voluntary organisations? If so, why establish an organisation as a foundation in the first place?)
6. Do you think that foundations should have a clearer identity as a distinct kind of institution? What about your foundation?
7. If you look at the foundations in Ireland, would you say that they belong to the voluntary and community sector, civil society at large, or that they are really part of the field in which they operate such as health or research? Can you elaborate?

8. Do you think that foundations in Ireland play a distinctive role? Can you elaborate on this?
- For example, are they different from other voluntary organisations? How?
  - Are they different from statutory organisations? How?
  - Are they different from business organisations? How?
9. Do you think the role that foundations play has changed in recent years, and if so, could you describe?
10. Do you think that there is an **ideal** role for foundations to play? Can you describe this?
11. Some experts have ascribed specific roles to foundations. I am going to read you short descriptions of these roles, and in each case, could you tell me whether you think these descriptions are apt, and if they apply to Irish foundations?

- **Complementarity**

Foundations complement the statutory services, in that they serve groups or individuals with special needs when the state or someone else cannot help them

- **Redistributive role**

Foundations are one way in which wealth and economic resources are passed from higher to lower income groups, and shared more widely among members of society.

- **Innovation**

Foundations are promoters of innovation in ways that neither government nor markets can. They push new social perceptions, values, relationships and ways of doing things.

- **Social and Policy Change**

Foundations promoting structural change and aim for a more just society; they recognise new needs, give voice to, and empower the socially excluded.

- **Preservation of Traditions and Cultures**



Foundations contribute to the stability of society and provide the breathing space needed to preserve past lessons and achievements.

- **Promotion of Pluralism**

Foundations promoting experimentation and diversity in general; next to state and market, they make a pluralist, democratic society possible.

12. Which of these roles do you think your foundation aims to achieve? How? Why?

13. What part do foundation leaders play in shaping the role that foundations play in Ireland?

14. Some experts have suggested the foundation roles are typically part of models that embody specific visions of modern society. As I go through these models could you tell me whether you think these are applicable to foundations in Ireland and your foundation and why?

- Foundations should be part of a larger welfare system and have well-coordinated relationship with the state to either complement or supplement state activities in meeting needs
- Foundations should operate in assigned fields that are of primary interest to a democratically elected government, and they should have close oversight to make sure that they operate in the public interest
- Foundations should enhance public benefit in areas where they are qualified to do so, and they should work largely independently but in close co-operation with the state, with an emphasis on service provision
- Foundations should be a visible force independent from both government and market, and they should provide alternatives to the mainstream and safeguard minorities
- Foundations are minor institutions, yet are ultimately worthwhile institutions as long as they do not challenge the status quo
- Foundations are a modern instrument of public sector reform and a milestone toward new public management

15. How would you describe the public good?
16. What role do you see foundations playing in the promotion of this?
17. How do foundations promote philanthropy in Ireland? Could they do more? Can you give examples?
18. What are the most important policy issues for foundations in Ireland?
19. How do these issues relate to the role that foundations play?
20. How would you describe the relationship between foundations and
- The state
  - Other voluntary organisations
  - The business community
21. Is your organisation primarily as a local organisation, located in Dublin, a regional organisation, a national organisation, or as a European organisation? Has this changed in recent years, and do you anticipate changes in the future?
22. Do you make grants outside this country? If so, how important is it overall? Has cross-border giving increased in recent years, if at all? Why?
23. What relationships exist between your foundation and European foundations?
- Do you belong to the European Foundation Centre?
  - What do you regard as its main role?
24. Are you aware of the European Code of Practice for Foundations? What is your opinion about the Code? Do you refer to it, or use it?
25. Are you aware of the European Foundation Statute? What do you think about the proposed European Foundation Statute? Is it needed, and for what purposes? Do you support or oppose it? What changes, if any, would you like to see?

26. Are you aware of the proposed European Foundation or Foundation for Europe? What do you think about it? Is it needed, and for what purposes? Do you support or oppose it? What changes, if any, would you like to see?

27. Finally, can we run quickly through some statements and could you indicate if you agree or disagree with these statements?

- Foundations should be more accountable to government.
- Foundations are basically undemocratic institutions that enjoy too many privileges.
- Foundations should become more professional in the way they operate.
- Foundations should have minimum payout requirements.
- Foundation should be established for limited time periods only.
- Foundations are adequately represented at the policy level.
- Foundations have little influence in this country.
- There are simply not enough foundations in this country.
- Foundations are highly modern institutions.
- There is too little understanding about the role of foundations among the general public.
- Politicians do not understand what foundations can and cannot do.
- Business leaders and foundations should work more closely together.

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